# MID-WESTERN UNIVERSITY <br> FACULTY OF MANAGEMENT <br> FINAL EXAMINATION: 2074 <br> BACHELOR OF BUSINESS STUDIES (BBS) <br> SEMESTER - VII 

## Subject: Taxation

Course Code: ACC 375
Full Marks: 100
Time: 3:00 Hours
You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

Answer ALL questions.
Q1. What is tax assessment year?
Q2. Define Direct tax with suitable example.
Q3. What do you mean by business income?
Q4. Point out any four canon of tax.
Q5. Mr. Dinesh was appointed as a government officer on a pay scale of Rs $25,000-400-29,000$ EB 500-35,000 on Ist Shrawan 2063.
You are required to calculate his annual salary.
Q6. Mr. Resham an auditor furnished the following details of his income during the year.

- Audit fee Rs 525,000 (after TDS)
- Consultation fees Rs 170,000(after TDS)
- Accounting assistance fees Rs 100,000
- Meeting fees Rs 27,000 (Net)
- Lottery win Rs 250,000 (Net)
- Interest from bank deposit Rs 95,000 (Net)
- Directors fee Rs 200,000

Required: Assessable income from profession
Q7. XYZ Company provides the following details of its fixed assets under Block D.

- Beginning written down Value of assets is Rs $1,800,000$
- New addition of assets: On Ist Magh of Rs 600,000

On Ist Baisakh of Rs 1,200,000

- Disposed value of assets of Rs 600,000

Required: Amount of depreciation to be charged in current year
Q8. Point out any four merits of VAT.
Q9. How is business loss carried forward?
Q10. What do you mean by personal or domestic expenses? Give any one example.

## SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)

## Answer any SIX questions.

Q11. Mr. Hari an employee of government owned organization has submitted the following particular of his income and expenditure of the previous year.

- Salary scale 15,000-500-20,000 EB $800-24,000$
- Date of appointment $1^{\text {st }}$ Shrawan 2061
- Accounting allowances Rs. 500 pm .
- Dearness allowance $5 \%$ of salary
- Quarter facility provides by employer
- The office paid Rs 30,000 as school fee of his son
- He received Rs 5,000 dividend from NB Bank.
- Insurance premium paid by the employer Rs 8000 actual premium Rs 15,000 .
- Telephone facility for both and private purpose paid by the employer Rs 1000 . Telephone was used $30 \%$ on his personal work.
- He is a working at ' C ' zone.
- Remote area allowance 2000 pm
- Vehicle facility provided by the office
- Approved medical expenses spent by him Rs 10,000

Required: a) Net (assessable) income from employment
b) Total Taxable income 2
c) Total Tax Liability

Q12. Mention the provisions of depreciation in income tax Act 2058
Q13. VAT is developed form of sales tax. Explain in brief and write the objectives of value added tax.

Q14. Mr. Dayaram is a practicing 'B' class auditor. He keeps his books on a cash basis. His summarized receipt and payment account for the previous year is given below.

Receipts and payments Account
Dr.

| Receipts | Rs | Payments | Rs |
| :--- | :--- | :--- | :--- |
| To Balance b/d | 50,000 | By Office expenses | 530,000 |
| To Audit fee | $1,000,000$ | By Office rent | 55,000 |
| To Fees received from conducting |  | By Personal expenses | 42,000 |
| training program | 30,000 | By Staff salary | $2,65,000$ |
| To Gifts from clients | 10,000 | By Renewal of audit license | 5,000 |
| To Consultancy fee | 179,000 | By Purchase of motorcycle (in Ashwin) | 130,000 |
| To Sales of old newspapers | 1,000 | By Stationeries purchased | 10,000 |
| To Income from agriculture | 55,000 | By Life insurance premium | 25,000 |
|  |  | By Repairs of motorcycle | 3,000 |
|  |  | By Donation to Mulpani VDC | 25,000 |
|  | By Balance c/d | 712,000 |  |

Additional information:

- Travelling expenses Rs. 8,000 was omitted to record in above statement
- Personal expenses include Rs. 10,000 incurred for office electricity and telephone bill
- $20 \%$ of donation was denied by tax office due to lack of evidence

Required: a) Net (assessable) income from profession 5
b) Total taxable income
c) Tax Liability

Q15. Mr. Bishnu submitted the following income and expenditure previous year:
Income:

- Dividend income- Rs. 61,750
- Royalty from publication of books- Rs. 76,500 (after TDS)
- Interest from private money lending- Rs. 67,000 (gross)
- Remuneration from part time lecture- Rs. 23,800 (after TDS)
- Rent from letting out machinery- Rs. 30,600 (after TDS)

Expenditure:

- Depreciation and repair on rented machinery- Rs.10,000 and Rs. 600 respectively
- Dividend collection charge- Rs. 200
- Interest collection charge- Rs. 2,000
- Income from writing articles- Rs 8,500
- Gifts from debtors- Rs 2,000

Required: a) Net assessable income from investment 5
b) Total taxable income 2
c) Tax liability

Q16. What is tax deduction at source? Discuss the final withholding payment as prescribed in prevailing Income Tax Act, 2058.
Q17. Define tax administration. State any five rights and duties of a tax officer under Income Tax Act, 2058. 3+5
Q18. A customer purchased a computer from a retailer at a total payment of Rs 27,146 . Both middleman-wholesaler and retailer charged $10 \%$ profit on their respective cost price.
Required: a) Amount of VAT Paid by the wholesaler 6
b) VAT collected by the government at each level of sales 2

## SECTION C: LONG ANSWER QUESTIONS ( $2 \times 16=32$ MARKS)

Answer any TWO questions.
Q19. What is tax? Describe the objectives of income tax act and write the features of income tax act 2058. $4+6+6$
Q20. Mr. Nabin is a practicing lawyer. He keeps his books on cash basis. His summarized cash transactions for the previous year are given below:

## Receipts and Payments Account For the year ended 31st Ashad

Dr.
Cr.

| Receipts | (Rs.) | Payments | (Rs.) |
| :---: | :---: | :---: | :---: |
| To balances b/d. | 40,000 | By staff salaries. | 200,000 |
| To consultation fees............... | 400,000 | By office rent................ | 72,000 |


| To legal fees. | 300,000 | By purchase of furniture............. | 60,000 |
| :---: | :---: | :---: | :---: |
| To meeting allowance after TDS......... | 5,100 | By office supplies......... | 50,000 |
| To dividend from a LTD. Company after |  | By car expenses. | 20,000 |
| TDS... | 19,000 | By domestic expenses. | 150,000 |
| To loan from bank. | 200,000 | By interest on loan. | 32,000 |
| To agriculture income................... | 40,000 | By donation to a public school.... | 50,000 |
| To sale of Professional related land (Book value Rs. 20,000). | 70,000 | By tax paid on lottery income..... By subscription of processional | 200,000 |
| To miscellaneous receipts from |  | magazine \& Journals. | 6,000 |
| profession.................................. | 50,000 | By balance c/d.................... | 287,000 |
| To sale proceeds from the professional jumbles and newspaper. | 2,900 |  |  |
|  | 1,127,000 |  | 1,127,000 |

## Additional information:

- On Ashwin, Mr. Nabin won a car valued Rs. 800,000. Which he used for his personal as well as professional purpose
- Loan was taken for his professional purpose; however $75 \%$ the loan was used on the construction of his personal house
- Domestic expense include Rs. 12,000; life insurance premium paid on policy of Rs. 150,000 on his own life.
- Miscellaneous receipts include Rs. 10,000 ; had debts recovered. On Scrutiny it is found that $60 \%$ of this amount was not allowed previously for deduction
- Charge depreciation on car as well as furniture

Required:
a) Net (Assessable) income profession
b) Statement of Total taxable income
c) Total tax liability

The following is income statement of Moon Industry P. Ltd. situated in underdeveloped area.

| Particulars | Rs. | Particulars | Rs. |
| :--- | :--- | :--- | :---: |
| To Opening stock | 152,000 | By Sales | $6,058,000$ |
| To Purchase | $3,625,000$ | By Closing stock | 176,000 |
| To Wages to workers | 900,000 |  |  |
| To Carriage inward | 140,000 |  |  |
| To Customs duty | 15,000 |  | $\mathbf{6 , 2 3 4 , 0 0 0}$ |
| To Gross profit c/d | $1,402,000$ |  | $1,402,000$ |
|  | $\mathbf{6 , 2 3 4 , 0 0 0}$ |  | 10,000 |
|  |  |  | 40,000 |
| To Salaries \& wages | 325,000 | By Gross profit b/d | 20,000 |
| To Donation | 88,000 | By Net gain from disposal of business assets | 12,000 |
| To Commission \& brokerage | 36,000 | By Dividend income | 25,000 |
| To Interest on loan | 190,000 | By Royalty income | 10,000 |
| To Director's fees | 35,000 | By Income from natural resources | 25,000 |
| To Auditor's fees | 10,000 | By Miscellaneous receipts |  |
| To R\&D costs | 284,000 | By Interest income from credit sales |  |
| To Bad debts | 16,000 | By Bad debts recovered |  |
| To Provision for bad debts | 13,000 |  | $\mathbf{1 , 5 4 4 , 0 0 0}$ |
| To Printing \& Stationary | 20,000 |  |  |
| To Depreciation | 164,000 |  |  |
| To Net profit | $3,63,000$ |  |  |
|  | $\mathbf{1 , 5 4 4 , 0 0 0}$ |  |  |

## Additional information:

- Opening stock was overvalued by 10 percent
- Salaries and wages include contribution to an unapproved retirement fund Rs.7,000
- Allowable depreciation allowance was Rs. 155,000
- Forty percent bad debts were not allowed previously

Required:

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# MID-WESTERN UNIVERSITY 

FACULTY OF MANAGEMENT
FINAL EXAMINATION: 2074
BACHELOR OF BUSINESS STUDIES (BBS)
SEMESTER - VII
Subject: Accounting for Financial Institutions
Course Code: ACC 376
Full Marks: 100
Time: 3:00 Hours
You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

Answer ALL questions.
Q1. Give the meaning of banking business.
Q2. Write any four functions of development bank.
Q3. Write the general rule of real account.
Q4. Mention any two reasons of preparing income statement.
Q5. What do you mean by Re-Insurance Business?
Q6. Mention the provisions relating to General Reserve.
Q7. Write any four objectives of the Journal.
Q8. Mention post-closing trial balance.
Q9. From the following information, find out Purchase value.

| Year | $\underline{2016}$ | $\underline{2017}$ |
| :--- | ---: | ---: |
| Plant and machinery | Rs. 200,000 | Rs. 300,000 |
| Accumulated Depreciation | Rs. $(40,000)$ | Rs. $(65,000)$ |
| Net Plant and machinery | Rs. 160,000 | Rs. 235,000 |

Q10. Write down any two objectives of Cash Flow Statement.

## SECTION B: SHORT ANSWER QUESTIONS ( $6 \times 8=48$ MARKS)

Answer any SIX questions.
Q11. Give the meaning of bank and point out share capital and capital adjustment of commercial bank. 3+3+2
Q12. Explain the functions of commercial bank.
Q13. Journal entries are the books of original entries. Do you agree with this statement? What are the differences between journal and ledger? 4+4
Q14. What do you mean by Financial Statement Analysis? Write the objectives of Financial Statement Analysis. $4+4$ Q15. You are provided the following information:

| Total assets | Rs. $6,00,000$ |
| :--- | ---: |
| Net profit after tax | $3,00,000$ |
| Equity share capital | $8,00,000$ |
| $10 \%$ preference share capital | $3,00,000$ |
| Reserve and surplus | $4,50,000$ |
| $8 \%$ Debenture | $2,00,000$ |

Required:
a) Return on assets
b) Return on shareholders' equity
c) Return on common equity
d) Return on capital employed

Q16. The following information has been given to you:

| Particulars | Product A | Product B | Total |
| :--- | ---: | ---: | ---: |
| Sales Unit | 10,000 | 40,000 | 50,000 |
| Sales in Rs | 100,000 | 220,000 | 320,000 |
| Variable cost in Rs | 40,000 | 120,000 | 160,000 |
| Contribution margin | 60,000 | 100,000 | 160,000 |
| Less: Department fixed cost | 30,000 | 50,000 | 80,000 |
| Margin of fixed cost | 30,000 | 50,000 | 80,000 |
| Less: Joint fixed cost |  |  | 16,000 |
| Income before tax |  |  | 64,000 |

Required: BEP Sales in unit and Rs
Q17. Prepare Journal and bank account from following transactions:
a. A part of machinery costing Rs. 5,000 was sold for Rs. 4,500 .
b. Purchase a plant from Pawan on cash Rs. 15,000 paid by cheque.
c. Cash deposited into bank Rs. 2,000.
d. Paid wages Rs. 20,000 , Salary Rs. 33,000 by cheque.
e. Received a cheque of Rs. 250,000 from debtors.

Q18. Prepare a trial balance from the following items.
Capital ...............................41,000
Production wages. .................2,000
Opening stock .................... 17,000
Machinery .........................20,000
Office furniture ..................... 1,500
Sundry debtors .....................38,000
Sundry creditors .................. 45,000
Cash at bank .......................18,200
Cash in hand .......................... 750
Purchases ...........................30,000
Discount allowed ................. 1,200

## SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)

Answer any TWO questions.
Q19. Write the concept of Insurance Business and explain the types of insurance with examples.
Q20. Consider the following balance sheet:

| Liabilities | 1.1.2062 | 31.12.2062 | Assets | 1.1.2062 | 31.12.2062 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Current liabilities | 30,000 | 32,000 | Cash and bank | 40,000 | 44,400 |
| Bonds payable | 22,000 | 22,000 | Accounts receivables | 10,000 | 20,700 |
| Bonds payable discount | $(2,000)$ | $(1,800)$ | Inventories | 15,000 | 15,000 |
| Share capital | 35,000 | 43,500 | Land | 4,000 | 4,000 |
| Retained earning | 15,000 | 19,500 | Business Premises | 20,000 | 16,000 |
|  |  |  | Plant and equipment | 15,000 | 17,000 |
|  |  |  | Acc. Depreciation | $(5,000)$ | $(2,800)$ |
|  |  |  | Patent and Trade marks | 1,000 | 900 |
|  | 100,000 | 115,200 |  | 100,000 | 115,200 |

Additional information:
a) Net profit for the year Rs 10,000
b) A building that costs Rs 4,000 and which had a book value of Rs 1,000 was sold for Rs 2,000
c) The depreciation charge for the period was Rs 800
d) There was issue of share capital of Rs 5,000
e) Cash dividend of Rs 2,000 and stock dividend of Rs 3,500 were declared.

Required: Cash flow statement showing cash flow from:
a) Operating activities
b) Investing activities
c) Financing activities
$6+6+4$

Q21. Consider the following Trial Balance of New Company Ltd as on 31st Dec. 2017:

| Particulars | Debit | Credit |
| :--- | :--- | :--- |
| Cash in hand | 3,900 | - |
| Wages and salary | 19,050 | - |
| Interest on loan | 900 | - |
| Furniture | 45,000 | - |
| Plant and machine | 30,000 | - |
| Purchases | $1,01,900$ | - |
| Bad debs | 4,650 | - |
| Opening stock | 25,000 | - |
| Sundry debtors | 65,000 | - |
| Capital | - | $1,20,000$ |
| 6\% Loan | - | 20,000 |
| Sales revenue | - | $1,24,300$ |
| Creditors | - | 11,100 |
| P/L appropriation a/c |  | 20,000 |
|  | $2,95,400$ | $2,95,400$ |

Additional Information:
a) Closing stock Rs 50,000
b) Depreciation on plant and machinery by $10 \%$
c) Interest due on loan Rs 300 .
d) Transfer to general reserve Rs 2,000

Required:
a) Income statement
b) Retained earning
c) Balance sheet $\quad 6+4+6$

# MID-WESTERN UNIVERSITY FACULTY OF MANAGEMENT <br> FINAL EXAMINATION: 2074 

You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

Answer ALL questions.
Q1. List out any four depository financial institutions in Nepal.
Q1. What are the key determinants of interest rate?
Q3. Define IPO.
Q4. Write the formula of value weighted index.
Q5. Describe the organization structure of mutual fund in Nepal.
Q6. Write any two differences between merger and acquisition.
Q7. What is commercial paper?
Q8. What are the functions of capital market?
Q9. List out any four characteristics of common stock.
Q10. Write the meaning of over the counter market.

## SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)

## Answer any SIX questions.

Q11. What do you mean by primary market? How is it different from secondary market? 3+5
Q12. What are the different types of financial institutions in Nepal? Explain. 8
Q13. Differentiate between open end and close end mutual fund. 8
Q14. The X fund a close end investment company has a portfolio of assets worth Rs 200 million. It has liabilities of Rs 0.5 million. It also has 40 million shares outstanding.
a) What is the fund's NAV?
b) If the fund trades at $7 \%$ discount from its NAV, what is the market price of the funds share?

Q15. Sirjana has been managing the portfolio of Star investment for the last two year. She found that her portfolio had earned a return of $70.6 \%$ with the stander deviation of $41.31 \%$ and had a beta of 1.211 .

During the period, the return of the market as a whole was $41.4 \%$ with a standard deviation of $19.44 \%$ and beta of 1 . Assume that the risk free rate is $12 \%$. Compute the Sharpe index for the portfolio and comment. 8

Q16. Explain the rights and privileges of common stock holder. 8
Q17. What are the rationales behind merger and acquisitions? Explain. 8
Q18. Explain the methods of selling securities in financial market. 8

## SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)

Answer any TWO questions.
Q19. What are the major advantages and disadvantages of common stock financing from company's view point?
Explain.
Q20. What is mean by financial market? Why is financial market essential for a healthy economy? Discuss.
Q21. What do you mean by money market? Briefly explain the major money market instruments?

You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

## Answer all questions.

Q1. What is investment?
Q2. Assume you purchased a bond for Rs 9,500 . The bond pays Rs 300 interest every six month. You sell the bond after 18 months for Rs 10,000 . What is the holding period return on this investment?
Q3. What do you mean by NEPSE Float Index?
Q4. What is arbitrage pricing theory?
Q5. Write the meaning of EURO Bond.
Q6. Given the following measures, Calculate the portfolio return: Stock A and Stock B yields are $12 \%$ and $15 \%$ respectively and equal amount of investment in both stock.
Q7. What is commercial paper?
Q8. What do you mean by dealer's spread?
Q9. The price of Mechi Company is now Rs 175 . The company pays constant annual dividend of Rs 24 per share. The required rate of return for this stock is $12 \%$. Should you buy this stock?
Q10. A portfolio has Sharpe's index of 1.2 while the Sharpe index for market is 1.1 . Do you think that the portfolio has outperformed the market?

## SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)

## Answer any SIX questions:

Q11. Describe the investment process followed by the rational investors in Nepal.
Q12. Explain the meaning of Beta. What type of risk does it measure? How can you find the Beta? Explain with example.
Q13. Assume you are considering the following investments.

| Investment | $\operatorname{Beta}\left(\beta_{\mathrm{j}}\right)$ |
| :--- | :--- |
| A | 1.50 |
| B | 0.75 |

The risk free rate is currently 7 percent and the market return is 12 percent:
a) Which investment is most risky and why? 2
b) Use the capital assets pricing model to find the required rate of return on each of the investment vehicles. 2
c) Draw the security market line (SML), using your findings in part ' b '. 3
d) On the basis of your findings, what relationship you have noticed between risk and return? Explain. 1

Q14. What do you mean by a securities market? Distinguish between primary market and secondary market. 2+6
Q15. You are given the following information regarding prices for stocks of the following firms:

| Stock | Number of Shares | Price (Rs) |  |  |
| :--- | :--- | :---: | :---: | :---: |
|  |  | $\mathbf{2 0 7 2 / 1 2 / 3 0}$ | $\mathbf{2 0 7 3 / 1 2 / 3 0}$ | $\mathbf{2 0 7 4 / 1 2 / 3 0}$ |
| ABC | 8,000 | 70 | 90 | 80 |
| PQR | 10,000 | 15 | 20 | 18 |
| MNO | 2,000 | 45 | 40 | 45 |

a) Construct a price weighted index for these three stocks.
b) Construct a market value weighted index for these three stocks. 3
c) Why do the results of the two stock indexes differ? 2

Q16. You have been assigned the task of comparing the investment performance of four different mutual funds. You have prepared the following summary of the data, for each of the mutual funds, after gathering 5 years of returns.

| Portfolio | Return | Standard deviation |
| :--- | :--- | :--- |
| $A$ | 18 | 15 |
| $B$ | 15 | 13 |
| $C$ | 13 | 6 |
| $D$ | 10 | 8 |

During the period under consideration, Risk Free Rate of return is considered to be $7 \%$.
a) Compute the Sharpe Measure for each portfolio.
b) Which of the portfolios performed the best according to Sharpe's measure? Rank.
c) Draw graphs to illustrate the work for Sharpe's measure.

Q17. Consider the following quotation in an issue of the Wall Street Journal.

| Rate | Maturity | Bid | Ask | Chg. | Ask Yld. |
| :--- | :--- | :--- | :--- | :--- | :--- |
| 6.3 | 2020 September 15 | $103 \frac{06}{64}$ | $103 \frac{10}{64}$ | +08 | 4.48 |

a) When does the note mature?
b) What is the coupon rate of note and do you think that it is based on the market interest rate?
c) At what prices could it be sold to and purchased from a dealer?
d) What does the change of +08 mean?
e) What does the ask yield of 4.48 mean?

Q18. What is the annualized yield in a Treasury bill with 180 days to maturity, a face value of Rs 100,000 and selling for Rs. 96,569 on a bank discount basis? What is its bond equivalent yield? Also calculate the holding period return and effective annual yield.

## SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)

## Answer any TWO questions:

Q19. "A wide range of investment alternatives is available to individual investors". In light of this statement, discuss the various investment alternatives available for investors.
Q20. Mr. Sharma, a renowned broker of stock market, has collected the following information regarding the return of market and stock of Karnali Hydropower Company. Mr. Sharma wants to estimate the risk and return of the market return and Karnali Hydropower Company stock return. You are requested to help Mr. Sharma by calculating:
a) The expected return of the Karnali Hydropower Company's Stock Return and Market Returns 4
b) The standard deviation of Karnali Hydropower Company’s Stock Return and Market Returns 6
c) The covariance of the Karnali Hydropower Company's Stock Return with the Market Returns 4
d) The correlation coefficient between the Karnali Hydropower Company's Stock Return and the Market Returns. 2

| State(S) | Probability | Market Return | Karnali Hydropower Company |
| :---: | :---: | :---: | :---: |
| 1 | 0.05 | -20 | -40 |
| 2 | 0.25 | 10 | 5 |
| 3 | 0.35 | 15 | 20 |
| 4 | 0.20 | 20 | 25 |
| 5 | 0.15 | 25 | 40 |

Q21. Rara Company has launched web application software. The earnings and dividend growth prospects of the company are disputed by its partners.
Mr. Budha is forecasting 7 percent growth in dividends indefinitely. However, his partner Mr. Shahi is predicting a 20 percent growth in dividends for next four years, the growth for fifth year is expected to be 15 percent only, after which the growth rate is expected to decline to 7 percent for the indefinite future. Rara has currently paid dividend of Rs. 5. Stocks with similar risk are currently priced to provide a 12 percent expected return.
a) What is the intrinsic value of Rara's stock according to Mr. Budha?
b) What is the intrinsic value of Rara's stock according to Mr. Shahi? 6
c) Briefly explain the features of common stock.

# MID-WESTERN UNIVERSITY <br> FACULTY OF MANAGEMENT <br> FINAL EXAMINATION: 2074 <br> BACHELOR OF BUSINESS STUDIES (BBS) <br> SEMESTER - VII 

Subject: Managerial Personality Development

You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

Answer ALL questions.
Q1. Write the meaning of personality.
Q2. State any four internal sources of resistance to change.
Q3. What is the meaning of mentor?
Q4. Write the meaning of empowerment.
Q5. What do you mean by emotional stability?
Q6. Write any four functions of leadership.
Q7. What are the processes of learning?
Q8. State any two differences between high risk taking and low risk taking.
Q9. Write shortly about the overcoming resistance to change.
Q10. What do you mean by team work?

## SECTION B: SHORT ANSWER QUESTIONS (6 X $8=48$ MARKS)

## Answer any SIX questions.

Q11. Discuss about the cognitive theory of learning. 8
Q12. What do you mean by group discussion? Mention about the group discussion techniques. $2+6$
Q13. What is mentorship? What are the benefits of mentorship? $4+4$
Q14. How can we link an individual's personality and values to work place? Explain. 8
Q15. Explain the managerial qualities required for effective leadership. 8
Q16. What are the external forces of change? Explain. 8
Q17. What is behavior modification? Explain the processes of behavior modification. $2+6$
Q18. What are the emerging approaches to leadership? Discuss. 8

## SECTION C: LONG ANSWER QUESTIONS ( $2 \times 16=32$ MARKS)

Answer any TWO questions.
Q19. Explain briefly about personality job fit theory with suitable example. 16
Q20. State the meaning of change. Discuss the types of resistance to change. 16
Q21. Write the meaning of learning. Explain the principles of learning. $6+10$

# MID-WESTERN UNIVERSITY <br> FACULTY OF MANAGEMENT <br> FINAL EXAMINATION: 2074 <br> BACHELOR OF BUSINESS STUDIES (BBS) <br> SEMESTER - VII 

Subject: International Business Environment
Time: 3:00 Hours
You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

Answer ALL questions.
Q1. Point out any two forces driving globalization.
Q2. Enumerate any two factors leading to growth in international business.
Q3. Give any two major reasons for a company to engage in international business.
Q4. Illustrate any two rationales for study of international trade theory.
Q5. State the two features of pure market economy system.
Q6. State any four causes of political risk in international business.
Q7. Give any four ethical issues in international business.
Q8. List out two new member countries of BIMSTEC.
Q9. Write any two functions of IMF.
Q10. State the concept of ethnocentric market strategy.

## SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)

## Answer any SIX questions.

Q11. Explain the modes of operation of international business.
Q12. "If a country cannot produce two products on profit, it must specialize in one with profit". Explain this statement based on trade theory of comparative advantages with assumptions and rational factors.

Q13. Define meaning of mixed economy system and explain its features.
Q14. Explain the elements of economic environment.
Q15. Clarify the meaning of cultural diversity. Give the measures to manage cultural diversity in the context of globalization. ..... $2+6$
Q16. What is multinational company? Explain the impact of multinational companies in host countries. ..... $2+6$
Q17. Express the purpose and functions of APEC. ..... 8
Q18. What is product strategy? Explain the factors to consider on product strategy development. ..... $2+6$

## SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)

## Answer any TWO questions.

Q19. Give the meaning of international business and globalization. Explain the evolution of international business with its features and opportunity.

Q20. Clarify the meaning of individualism and collectivism ideology. Compare and contrast between them based on meaning, principles, advantages and weakness.
Q21. Show the introduction, objectives, functions and organizational structure of European Union.

MID-WESTERN UNIVERSITY
FACULTY OF MANAGEMENT
FINAL EXAMINATION: 2074
BACHELOR OF BUSINESS STUDIES (BBS)
SEMESTER - VII

Subject: Service Marketing
Course Code: MKT 375
Full Marks: 100
Time: 3:00 Hours
You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

## Answer ALL questions.

Q1. What is service?
Q2. Define the concept of service marketing.
Q3. What is consumer behavior?
Q4. What do you mean by service expectation?
Q5. Give the meaning of service perception.
Q6. Write the meaning of undifferentiated marketing.
Q7. What do you mean by service marketing communication?
Q8. What is value?
Q9. Define the term relationship marketing.
Q10. What is traditional marketing?

## SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)

## Answer any SIX questions.

Q11. Discuss the importance of service marketing.
Q12. Explain the 8Ps of service marketing.
Q13. Describe the different types of service expectations. 8
Q14. Differentiate between undifferentiated and differentiated marketing. 4+4
Q15. What are the different stages of market segmentation? Explain. 8
Q16. What is service communication? Explain its problems. $2+6$
Q17. What are the different approaches to pricing services? Describe. 8
Q18. What is customer relation? Explain the goals of relationship marketing. $2+6$

## SECTION C: LONG ANSWER QUESTIONS (2 X 16 = 32 MARKS)

Answer any TWO questions.
Q19. What is consumer behavior? Explain the different factors influencing consumer behavior.
Q20. What do you mean by service quality? Describe the consumer purchase decision process. $4+12$
Q21. Describe service quality gap. Differentiate between traditional vs. relationship marketing. 4+12

# MID-WESTERN UNIVERSITY <br> FACULTY OF MANAGEMENT <br> FINAL EXAMINATION: 2074 <br> BACHELOR OF BUSINESS STUDIES (BBS) <br> SEMESTER - VII 

Subject: Sales Management
Course Code: MKT 376
Full Marks: 100
Time: 3:00 Hours
You are required to answer in your own words as far as applicable. Figures in the margins indicate full marks.

## SECTION A: VERY SHORT ANSWER QUESTIONS (10 X2 = 20 MARKS)

## Answer ALL questions.

Q1. What is product concept of marketing?
Q2. Give the meaning of 'Negotiation' in a sentence.
Q3. List out any two selection process of sales force.
Q4. Write the meaning of sales quota.
Q5. State the meaning of training to sales force.
Q6. Point out any two types of quotas.
Q7. "Selling is an art". Justify in a sentence.
Q8. Define marketing concept in short.
Q9. What is trade promotion?
Q10. Why should a salesman keep the knowledge about competitor's product?

## SECTION B: SHORT ANSWER QUESTIONS (6 X 8 = 48 MARKS)

Answer any SIX questions.
Q11. Briefly describe the process of sales management. 8
Q12. What is sales organization? Explain the objectives of sales organizational structure. $2+6$
Q13. Define sales promotion. Explain the types of sales promotion. 3+5
Q14. Explain the recruitment and selection of sales force. 8
Q15. Define sales territory. Explain the importance of sales territory. $\quad 2+6$
Q16. Describe the objectives of sales promotion. $\quad 2+6$
Q17. Customer relation is the very tough job in the marketing activities. Justify. 8
Q18. Write short note (On any Two): 4+4
a) Handling of customer objections
b) Control of sales force
c) Motivation of employees

## SECTION C: LONG ANSWER QUESTIONS ( $2 \times 16$ = 32 MARKS)

Answer any TWO questions.
Q19. Define buyer behavior. Discuss the process and types of buyer decision. 4+6+6
Q20. State the meaning of salesmanship. Explain the importance and limitations of salesmanship. 4+6+6
Q21. What is sales management? Describe the roles and objectives of sales management. 4+7+5


[^0]:    a) Net (assessable) Income from Business
    b) Statement of total taxable income
    c) Total tax liability

